

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Peter & Laura Haracz
DOCKET NO.: 04-23591.001-R-1
PARCEL NO.: 04-36-309-016-0000

The parties of record before the Property Tax Appeal Board are Peter and Laura Haracz, the appellants, by attorney Rusty Payton of the Law Office of Rusty Payton, Chicago; and the Cook County Board of Review.

The subject property is improved with a two-story, frame and masonry constructed, single family dwelling that contains 2,808 square feet of living area. Features of the home include central air conditioning, three fireplaces, a partial basement and a two-car attached garage. The dwelling is 42 years old. The property is located in Glenview, Northfield Township, Cook County.

The appellants contend assessment inequity as the basis of the appeal. In support of this argument the appellants submitted descriptions, assessment information, and copies of photographs of four comparables as well as the assessments of three additional comparables. The appellants also submitted a map depicting the location of the comparables within approximately ½ mile of the subject property. Four of the comparable properties were described as being improved with two-story single family dwellings of frame, masonry and frame and masonry exterior construction that ranged in size from 2,616 to 3,438 square feet of living area. These dwellings ranged in age from 53 to 61 years old. The appellants indicated two of the comparables had partial finished basements. Three of the homes were described as having central air conditioning and three had fireplaces. No description was provided of the remaining three comparables. The appellants' comparables had total assessments ranging from \$66,730 to \$82,155 and improvement assessments ranging from \$44,489 to \$63,923 or from \$17.01 to \$19.35 per square foot of living area. Based on this evidence the appellants requested the subject's improvement assessment be reduced to \$51,976 or \$18.51 per square foot of living area.

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	15,382
IMPR.:	\$	104,617
TOTAL:	\$	119,999

Subject only to the State multiplier as applicable.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$119,999 was disclosed. The subject's assessment reflects a market value of approximately \$1,201,200 using the 2004 three year median level of assessments for Class 2 property of 9.99% as determined by the Illinois Department of Revenue. The subject property has an improvement assessment of \$104,617 or \$37.26 per square foot of living area. To demonstrate the subject property is being equitably assessed the board of review submitted information on two comparable properties. The comparables were located within five blocks of the subject property. The properties were improved with two-story single family dwellings of masonry exterior construction that ranged in size from 3,724 to 3,742 square feet of living area. Each of the comparables had a full basement, central air conditioning, two fireplaces and each had an attached two or three-car garage. These comparables had total assessments ranging of \$116,196 and \$133,236 and improvement assessments of \$96,132 and \$115,419 or \$25.82 and 30.85 per square foot of living area. The board of review also indicated the subject property was purchased in September 2002 for a price of \$1,200,000.

After reviewing the record and considering the evidence the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal. The Board further finds the evidence in the record does not support a reduction in the subject's assessment.

The appellants contend assessment inequity as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data the Board finds a reduction is not warranted.

The record contains assessment information on nine assessment comparables submitted by the parties. The Board finds the comparables submitted by the parties were not particularly similar to the subject in age or size. Thus the Board finds the comparables do not demonstrate with clear and convincing evidence that the subject is being inequitably assessed. The Board further finds the record contains evidence that the property was purchased in September 2002 for a price of \$1,200,000. The subject's total assessment of \$119,999 reflects a market value of approximately \$1,201,200 using the 2004 three year median level of assessments for Class 2 property of 9.99% as determined by the Illinois Department of Revenue. The Board finds this data demonstrates the subject is being assessed equitably when

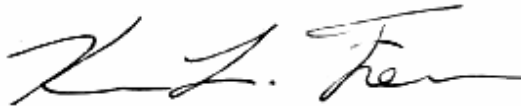
considering the county wide level of assessment for class 2 property.

In conclusion the Board finds a reduction in the subject's improvement assessment is not warranted.

This is a final administrative decision of the Property Tax Appeal Board are subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: September 28, 2007



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.